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Economic and Social Council

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New York, 3 October 2007
Agenda item 13 (h)
Economic and environmental questions: international cooperation in tax matters

Draft resolution submitted by the Vice-President of the Council, Léo Mérorès (Haiti), on the basis of information consultations

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolution 2004/69 of 11 November 2004, in which the Council decided that the Ad Hoc Group of Experts on International Cooperation in Tax Matters should be renamed the Committee of Experts on International Cooperation in Tax Matters,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development[1] for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[2]

Taking note of the report of the Secretary-General on the implementation of and follow-up to commitments and agreements made at the International Conference on Financing for Development[3] and the recommendations contained therein,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant regional organizations,

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[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[2] Ibid., para. 64.

[3] A/58/216.

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1. *Takes note with appreciation* of the report of the Committee of Experts on International Cooperation in Tax Matters on its second session[4] and the significant progress of the Committee's work;

2. *Notes with gratitude* the establishment of the trust fund by the Secretary-General to supplement regular budget resources and urges all Member States and relevant organizations to contribute generously to the fund;

3. *Requests* the Secretary-General to prepare a comprehensive report addressing the financing of the Committee's work, including that of its subcommittees, taking into account the issues raised by the Committee at its second session, for consideration by the Economic and Social Council at its organizational session for 2008;

4. *Decides* that the third session of the Committee shall be convened in Geneva from 29 October to 2 November 2007;

5. *Approves* the provisional agenda for the third session of the Committee as contained in paragraph 63 of its report on its second session.

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[4] *Official Records of the Economic and Social Council, 2006, Supplement No. 45* (E/2006/45).